

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	Civil Action No. 04-1035
Plaintiff,)	
)	Judge Gary L. Lancaster
v.)	Magistrate Judge Lisa Pupo Lenihan
)	
FRED DAVOLI, et al.,)	Doc. No. 44
)	
Defendants.)	

MEMORANDUM ORDER

Plaintiff's complaint was received by the Clerk of Court on July 14, 2004 and was referred to United States Magistrate Judge Lisa Pupo Lenihan for pretrial proceedings in accordance with the Magistrates Act, 28 U.S.C. § 636(b)(1), and Rules 72.1.3 and 72.1.4 of the Local Rules for Magistrates.

The Magistrate Judge's report and recommendation, filed on November 22, 2006, recommended that Plaintiff's Motion for Summary Judgment be granted. Service was made on Defendants Fred and Beverly Davoli at Apartment 1610, 4460 Hodges Boulevard, Jacksonville, Florida 32224; service was made on Defendant Virginia Thomas at 59 Ralston Place, Pittsburgh, Pennsylvania 15216; and service was made on all counsel of record. No objections to the report and recommendation were filed. The Court also attempted to serve a copy of the report and recommendation on Defendant John Schmuker at 205 Nobile Vista, Greensburg, Pennsylvania 15601, his last know address; however, the envelope was returned to the Court as "not deliverable as addressed - unable to forward." (Doc. No. 50.) After review of the pleadings and documents in the case, together with the report and recommendation, the following order is entered:

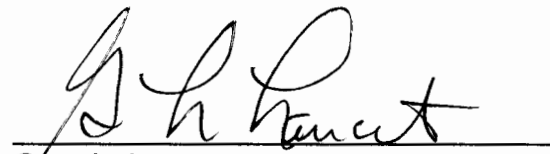
AND NOW, this ____ day of December, 2006,

IT IS HEREBY ORDERED that Plaintiff's Motion for Summary Judgment (Doc. No. 44) is **GRANTED**.

IT IS FURTHER ORDERED that the federal tax lien of the Plaintiff, United States of America, is entitled to priority over Defendant Virginia Thomas' interest in the real property located at 340 Electric Avenue, East Pittsburgh, Pennsylvania.

The report and recommendation of Magistrate Judge Lenihan, dated November 22, 2006, is adopted as the opinion of the Court.

BY THE COURT:



Gary L. Lancaster
United States District Judge

12/16/06

cc: Lisa Pupo Lenihan
U.S. Magistrate Judge

Fred Davoli
Beverly Davoli
Apartment 1610
4460 Hodges Boulevard
Jacksonville, FL 32224

Virginia Thomas
59 Ralston Place
Pittsburgh, PA 15216

John Schmuker
205 Nobile Vista
Greensburg, PA 15601

All Counsel of Record
Via Electronic Mail